



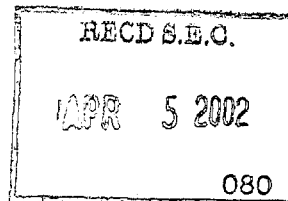
Bryan Fischer  
Director  
Listing Qualifications  
(212) 306-2434



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American Stock Exchange  
86 Trinity Place  
New York, NY 10006-1672  
T 212 306 1000

April 5, 2002

Ms. Krista M. Hughes  
Branch Chief  
Filer Support 2  
Office of Filing Information  
Securities and Exchange Commission  
Judiciary Plaza  
450 Fifth Street, NW  
Washington, D.C. 20549



PROCESSED  
APR 09 2002  
THOMSON  
FINANCIAL

Dear Ms. Hughes:

This is to certify that on April 5, 2002, the American Stock Exchange, Inc. (the "Exchange") received from Empire Financial Holding Company (the "Registrant") a copy of the Registrant's application on Form 8-A for the registration of the following security:

Common Stock, \$0.01 par value

We further certify that the above-described security has been approved by the Exchange for listing and registration.

We understand that the Registrant is seeking immediate acceleration of the effective date of registration, and we hereby join in such request.

Sincerely,

Bryan Fischer  
Director  
Listing Qualifications Department

cc: Herbert Scholl